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§23-503.

- (a) (1) The entire capital and operating cost of the minimum library program for this State as a whole shall be shared as provided in this subsection.
 - (2) The State shall provide:
- (i) Approximately 40 percent of the total cost of the minimum program; and
- (ii) Not less than 20 percent of the cost of the minimum program in any county.
- (3) The counties participating in the program together shall provide through local taxes approximately 60 percent of the total statewide cost of the minimum program.
- (b) (1) Each county public library system that participates in the minimum library program shall be provided for each resident of the county, to be used for operating and capital expenses:
 - (i) For each of fiscal years 2011 through 2015 \$14.00;
 - (ii) For fiscal year 2016 \$14.27;
 - (iii) For fiscal year 2017 \$14.54;
 - (iv) For fiscal year 2018 \$15.00;
 - (v) For fiscal year 2019 \$15.50;
 - (vi) For fiscal year 2020 \$16.00;
 - (vii) For fiscal year 2021 \$16.43; and
- (viii) For fiscal year 2022 and each fiscal year thereafter \$17.10.
 - (2) (i) The State shall share in this amount.

- (ii) Any county may provide an amount greater than its share under the cooperative program, but the State may not share in the excess.
- (c) Any employer Social Security contributions required by federal law for any employee in a county public library system shall remain the obligation of the employer.

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